

February 24, 2006

Publication 1346 Part I - File Specification Changes #10

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

These changes are effective immediately.

Highlights were revised (see updated note). In addition, the processing year for Schedule D-1 was changed from "March 1, 2006" to "processing year 2007".

Attachment 6 was revised (see updated note).

Attachment 7 was revised to include EIN Prefixes "69" and "70"

HIGHLIGHTS FOR TAX YEAR 2005

Form 8453/8453-OL

Two Submission Processing Centers will process TY2005 Forms 8453 (*U.S. Individual Income Tax Declaration for an IRS e-file Return*) and Forms 8453-OL (*U.S. Individual Income Tax Declaration for an IRS e-file Online Return*). Andover will process forms for returns transmitted to Andover and Kansas City. Austin will process forms for returns transmitted to Austin, Fresno and Philadelphia. A return accepted with an electronic signature method (PIN) does not require submission of a Form 8453/8453-OL.

Acceptable attachments to Tax Year 2005 Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return or Form 8453-OL, U.S. Individual Income Tax Declaration for an IRS e-file Online Return, include:

- Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes (or acceptable documentation/required donor documentation)* ||
- Form 3115, *Application for Change in Accounting Method* ||
- Form 3468, *Investment Credit, if Historic Structure Certificate is required* ||
- Form 4136, *Credit for Federal Tax Paid on Fuels, if certificate and/or reseller statement is required* ||
- Form 5713, *International Boycott Report* ||
- Form 8283, *Noncash Charitable Contributions, Section A, if statement(s) required, or Section B, Donated Property* ||
- Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents (or similar statement)* ||
- Form 8858, *Information Return of U.S. Persons With Respect To Foreign Disregarded Entities* ||
- Form 8864, *Biodiesel and Renewable Diesel Fuels Credit, if certificate and/or reseller statement is required* ||
- Form 8885, *Health Coverage Tax Credit* ||
- Schedule D-1, *Continuation Sheet for Schedule D (Form 1040) (or acceptable substitute), if required when taxpayer elects not to include their transactions on the electronic STCGL/LTCGL Records. See Schedule D-1 information below.* ||

NOTE: Taxpayers required to file the above forms are not eligible to use a PIN signature method. Paper Document Indicator(s) must be entered in the appropriate field(s) of the Summary Record for the first 10 Forms listed. ||

Schedule D-1, Continuation Sheet for Schedule D (Form 1040)

Electronic filers may attach Schedules D-1, or acceptable substitutes, to Form 8453, *U.S. Individual Income Tax Declaration for an IRS e-file Return* or Form 8453-OL, *U. S. Individual Income Tax Declaration for an IRS e-file Online Return*, although a paper document indicator is not currently available. The Summary Record is expected to be revised to include a paper document indicator for Schedules D-1 or acceptable substitutes effective processing year 2007. ||

Taxpayers who elect to submit paper Schedules D-1 or acceptable substitutes are ineligible to use a Personal Identification Number (PIN) signature method. We encourage Schedule D filers who are otherwise eligible to use a PIN signature method to use the Short or Long Term Capital Gain or Loss Records (STCGL/LTCGL) in place of Schedule D-1 attachments whenever possible. ||

Online Filing Transmissions

Transmitters of online returns are reminded to follow transmission rules contained in Section 1 - Data Communication, "Processing for 1040 e-file in 2006".

In accordance with Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, transmitters of online returns must include the letter "O" in the Transmission Type Code field (SEQ 0170) of the TRANA record. In addition, transmitters must ensure an online Electronic Filing Identification Number (EFIN) is used.

ATTACHMENT 6 (continued)

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

7. Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return

An Authorized IRS *e-file* Provider must mail Form(s) 8453 to the **applicable Submission Processing Center** within three business days after receiving acknowledgment that the return was accepted by IRS. An electronically submitted tax return is not considered filed until IRS receives a complete and signed Form 8453. Your failure to comply with this requirement may result in suspension from the IRS *e-file* program.

These instructions do not apply to tax returns filed using an electronic signature method such as Self-Select PIN or Practitioner PIN. The PIN Presence Indicator field (0065) in the Acknowledgment Key Record indicates if the electronic signature was received by IRS or if Form 8453 is required. If the electronic signature was received by IRS, Form 8453 is **not** required.

Acceptable attachments to TY2005 Form 8453 include:

- Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes* (or acceptable documentation/required donor documentation)
- Form 3115, *Application for Change in Accounting Method*
- Form 3468, *Investment Credit*, if Historic Structure Certificate is required
- Form 4136, *Credit for Federal Tax Paid on Fuels*, if certificate and/or reseller statement is required
- Form 5713, *International Boycott Report*
- Form 8283, *Noncash Charitable Contributions*, Section A, if statement(s) required, or Section B, *Donated Property*
- Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents* (or similar statement)
- Form 8858, *Information Return of U.S. Persons With Respect To Foreign Disregarded Entities*
- Form 8864, *Biodiesel and Renewable Diesel Fuels Credit*, if certificate and/or reseller statement is required
- Form 8885, *Health Coverage Tax Credit*
- Schedule D-1, *Continuation Sheet for Schedule D (Form 1040)* (or acceptable substitute), required when taxpayer elects not to include their transactions on the electronic STCGL/LTCGL Records.

NOTE: Paper Document Indicator(s) must be entered in the appropriate field(s) of the Summary Record. (A paper Document Indicator for Schedule D-1 is expected to be implemented processing year 2007.)

In addition to the above listed forms, a Power of Attorney should be attached to Form 8453 if the Power of Attorney authorizes the agent to sign for the taxpayer. Refer to Publication 947.

Do not attach Forms W-2, W-2G, **W-2GU** and 1099-R to the Form 8453 that is mailed to the IRS. Authorized IRS *e-file* Providers are required to retain copies of Forms W-2, W-2G, **W-2GU** and 1099-R with their records. **Form 8822, Change of Address, Form 8379, Injured Spouse Claim and Allocation, or Form 9465, Installment Agreement Request, should not be attached to Form 8453.** Only one Form 8453 should be mailed to the IRS for each accepted return.

Send Form(s) 8453 to the Submission Processing Center identified in Section 1 - Data Communication, "Processing for 1040 *e-file* in 2006". Use the appropriate mailing address below:

Internal Revenue Service
Attn: Shipping and Receiving, 0254
Receipt and Control Branch
Austin, TX 73344-0254

**O
R**

Internal Revenue Service
Attn: Shipping and Receiving, 0254
Receipt and Control Operations
Andover, MA 05544-0254

ATTACHMENT 7

EIN'S PREFIXES

The first two digits of a valid Employer Identification Number (EIN) must equal one of the EIN prefixes listed below:

EINs Prefixes

01, 02, 03, 04, 05, 06;

10, 12, 11;

13, 14, 15, 16;

20, 21, 22, 23, 24, 25, 26, 27;

30, 31, 32;

33, 34, 35, 36, 37, 38, 39;

40, 41, 42, 43, 44, 45, 46, 47, 48;

50, 51, 52, 53, 54, 55, 56, 57, 58, 59;

60, 61, 62, 63, 64, 65, 66, 67, 68, **69**;

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70, 71, 72, 73, 74, 75, 76, 77;

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80, 81, 82, 83, 84, 85, 86, 87, 88;

90, 91, 92, 93, 94, 95, 96, 97, 98, 99.